

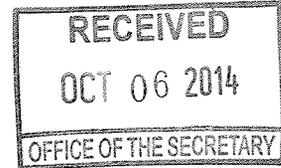
UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-15993

In the Matter of

Accredited Business Consolidators Corp., *et al.*

Respondents.



DECLARATION OF NEIL J. WELCH, JR. IN SUPPORT OF
DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION

NEIL J. WELCH, JR., pursuant to 28 U.S.C. § 1746, declares:

1. I am a Senior Investigations Counsel with the Division of Enforcement ("Division") of the Securities and Exchange Commission ("Commission"), and counsel for the Division in the above-captioned administrative proceeding. I submit this Declaration in support of the Division's Motion for Summary Disposition.

2. Attached hereto as Exhibit 1 is a true copy of a delinquency letter sent by the Division of Corporation Finance to Respondent Accredited Business Consolidators Corp. ("Accredited Business") dated May 29, 2014.

3. Attached hereto as Exhibit 2 is a true copy of a printout from the Commission's EDGAR database showing all filings for Accredited Business as of October 6, 2014.

4. Attached hereto as Exhibit 3 is a true copy of a printout from the www.otcm Markets.com database showing the trading status for Accredited Business's stock (symbol "ACDU") as of October 6, 2014.

5. Attached hereto as Exhibit 4 is a true copy of Accredited Business's Form 8-K filed on November 4, 2013.

6. Attached hereto as Exhibit 5 is a true copy of a press release issued on behalf of Accredited Business on November 4, 2013.

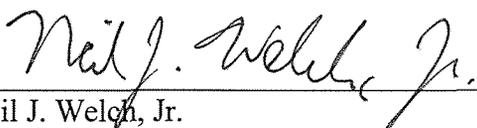
7. Attached hereto as Exhibit 6 is a true copy of an email from Accredited Business Acting President Andy William to me dated September 16, 2014.

8. Attached hereto as Exhibit 7 is a true copy of 15 Pa. Cons. Stat. § 1755(a) printed from Westlaw.

9. Attached hereto as Exhibit 8 is a true copy of excerpted pages from Accredited Business's By-Laws attached to the Form 8-A filed under its previous name, The Italian Oven, Inc., on November 8, 1995.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 6, 2014.



Neil J. Welch, Jr.



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

May 21, 2014

US REGISTERED MAIL
RETURN RECEIPT REQUESTED

Joanna Chmielewska
President and CFO
Accredited Business Consolidators Corp.
c/o Accredited Suppliers Nicaragua S.A.
De La Estatua de Montoya
1 Cuadra al Sur
Casa Esquinera
Apartado PA-228
Managua 10000 Nicaragua

Re: Accredited Business Consolidators Corp. (a/k/a ABC Corp.)
File No. 0-27182

Dear Ms. Chmielewska:

We are writing to address the reporting responsibilities under the Securities Exchange Act of 1934 of the referenced company. For ease of discussion in this letter, we will refer to the referenced company as the "Registrant".

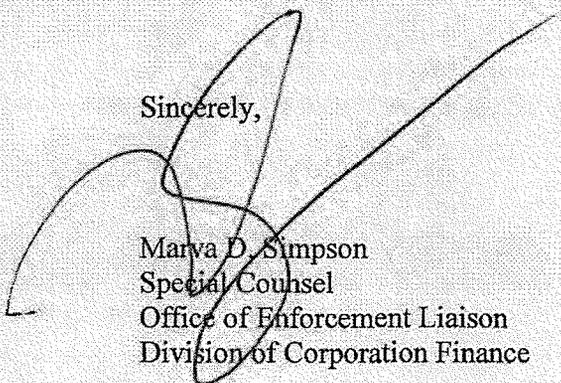
It appears that the Registrant is not in compliance with its reporting requirements under Section 13(a) of the Securities Exchange Act of 1934. If the Registrant is in compliance with its reporting requirements, please contact us (through the contact person specified below) within fifteen days from the date of this letter so we can discuss the reasons why our records do not indicate that compliance. If the Registrant is not in compliance with its reporting requirements, it should file all required reports within fifteen days from the date of this letter.

If the Registrant has not filed all required reports within fifteen days from the date of this letter, please be aware that the Registrant may be subject, without further notice, to an administrative proceeding to revoke its registration under the Securities Exchange Act of 1934. This administrative proceeding would be brought by the Commission's Division of Enforcement pursuant to Section 12(j) of the Securities Exchange Act of 1934. If the Registrant's stock is trading, it also may be subject to a trading suspension by the Commission pursuant to Section 12(k) of the Securities Exchange Act of 1934.

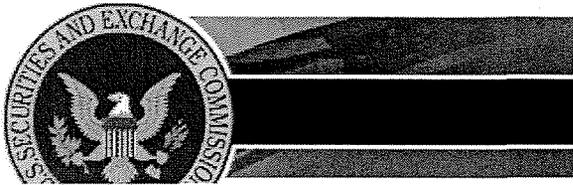
Finally, please consider whether the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934. If the Registrant is eligible to terminate its registration, it would do so by filing a Form 15 with the Commission. While the filing of a Form 15 may cease the Registrant's on-going requirement to file periodic and current reports, it would **not** remove the Registrant's obligation to file all reports required under Section 13(a) of the Securities Exchange Act of 1934 that were due on or before the date the Registrant filed its Form 15. Again, if the Registrant is eligible to terminate its registration under the Securities Exchange Act of 1934, please note that the filing of a Form 15 would not remove the Registrant's requirement to file delinquent Securities Exchange Act of 1934 reports – the Registrant would still be required to file with the Commission all periodic reports due on or before the date on which the Registrant filed a Form 15.

If you should have a particular question in regard to this letter, please contact the undersigned at (202) 551-3245 or by fax at (202) 772-9207.

Sincerely,



Marva D. Simpson
Special Counsel
Office of Enforcement Liaison
Division of Corporation Finance



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ACCREDITED BUSINESS CONSOLIDATORS CORP.

CIK#: 0000933425 (see all company filings)

SIC: 5812 - RETAIL-EATING PLACES
 State location: PA | State of Inc.: PA | Fiscal Year End: 1231
 formerly: ITALIAN OVEN INC (filings through 2009-10-09)
 formerly: STORE LIQUIDATION CO INC (filings through 1997-05-20)
 (Assistant Director Office: 5)
[Get insider transactions for this issuer.](#)
[Get insider transactions for this reporting owner.](#)

Business Address
 196 WEST ASHLAND
 STREET
 DOYLESTOWN PA
 18901
 2678647737

Mailing Address
 196 WEST ASHLAND
 STREET
 DOYLESTOWN PA
 18901

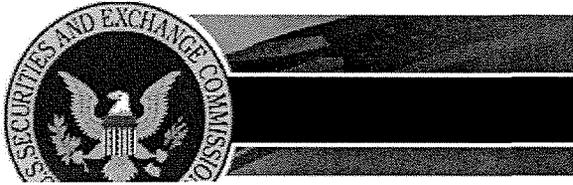
Filter Results:	Filing Type: <input type="text"/>	Prior to: (YYYYMMDD) <input type="text"/>	Ownership? <input type="radio"/> include <input checked="" type="radio"/> exclude <input type="radio"/> only	Limit Results Per Page 40 Entries <input type="text"/>	<input type="button" value="Search"/>
					<input type="button" value="Show All"/>

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Filings	Format	Description	Filing Date	File/Film Number
8-K	Documents	Current report, item 3.01 Acc-no: 0000933425-14-000005 (34 Act) Size: 20 KB	2014-08-20	000-27182 141054657
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-14-027495 Size: 33 KB	2014-05-29	
8-K/A	Documents	[Amend]Current report, item 4.01 Acc-no: 0000933425-14-000004 (34 Act) Size: 8 KB	2014-05-29	000-27182 14875613
UPLOAD	Documents	[Cover]SEC-generated letter Acc-no: 0000000000-14-025105 Size: 164 KB	2014-05-16	
8-K	Documents	Current report, items 1.01, 4.01, 7.01, and 8.01 Acc-no: 0000933425-14-000003 (34 Act) Size: 9 KB	2014-05-09	000-27182 14828623
8-K	Documents	Current report, item 7.01 Acc-no: 0000933425-14-000002 (34 Act) Size: 7 KB	2014-04-03	000-27182 14741315
8-K	Documents	Current report, item 2.01 Acc-no: 0000933425-14-000001 (34 Act) Size: 6 KB	2014-01-14	000-27182 14526555
8-K	Documents	Current report, items 1.01 and 7.01 Acc-no: 0000933425-13-000012 (34 Act) Size: 7 KB	2013-12-17	000-27182 131281566
8-K	Documents	Current report, items 5.02 and 7.01 Acc-no: 0000933425-13-000009 (34 Act) Size: 7 KB	2013-11-05	000-27182 131191743
8-K	Documents	Current report, item 5.01 Acc-no: 0000933425-13-000008 (34 Act) Size: 7 KB	2013-11-04	000-27182 131187799
NTN 10Q	Documents	Notices of Late Filings of Form 10-Q or 10-QSB Acc-no: 0000933425-13-000007 (34 Act) Size: 10 KB	2013-08-16	000-27182 131045713
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-13-000006 (34 Act) Size: 10 KB	2013-06-07	000-27182 13898611
8-K	Documents	Current report, item 2.01 Acc-no: 0000933425-13-000004 (34 Act) Size: 7 KB	2013-04-11	000-27182 13754948
		Notification of inability to timely file Form 10-K 405, 10-K,	2013-	000-27182

NT 10-K	Documents		10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0000933425-13-000003 (34 Act) Size: 10 KB	04-01	13729963
8-K	Documents		Current report, item 1.01 Acc-no: 0000933425-13-000002 (34 Act) Size: 7 KB	2013-02-07	000-27182 13579895
10-K/A	Documents		[Amend] Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-13-000001 (34 Act) Size: 497 KB	2013-01-28	000-27182 13551390
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-12-000012 (34 Act) Size: 239 KB	2012-11-20	000-27182 121217302
10-Q/A	Documents		[Amend] Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-12-000011 (34 Act) Size: 241 KB	2012-11-20	000-27182 121215885
NT 10-Q	Documents		Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0000933425-12-000009 (34 Act) Size: 10 KB	2012-11-14	000-27182 121204197
8-K	Documents		Current report, items 1.01, 7.01, and 8.01 Acc-no: 0000933425-12-000008 (34 Act) Size: 9 KB	2012-10-29	000-27182 121165590
8-K/A	Documents		[Amend] Current report, items 2.02, 2.06, and 4.02 Acc-no: 0000933425-12-000006 (34 Act) Size: 83 KB	2012-10-19	000-27182 121151394
8-K	Documents		Current report, items 2.02, 2.06, and 4.02 Acc-no: 0000933425-12-000005 (34 Act) Size: 71 KB	2012-10-12	000-27182 121141023
8-K	Documents		Current report, items 1.01, 2.01, and 8.01 Acc-no: 0000933425-12-000002 (34 Act) Size: 10 KB	2012-10-04	000-27182 121128395
10-Q/A	Documents	Interactive Data	[Amend] Quarterly report [Sections 13 or 15(d)] Acc-no: 0001471242-12-001219 (34 Act) Size: 1 MB	2012-08-29	000-27182 121062880
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0001471242-12-001151 (34 Act) Size: 276 KB	2012-08-17	000-27182 121041394
NT 10-Q	Documents		Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0000933425-12-000001 (34 Act) Size: 10 KB	2012-08-14	000-27182 121031212
10-Q	Documents	Interactive Data	Quarterly report [Sections 13 or 15(d)] Acc-no: 0001471242-12-000648 (34 Act) Size: 958 KB	2012-05-15	000-27182 12842544
10-K	Documents	Interactive Data	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0001471242-12-000290 (34 Act) Size: 1 MB	2012-03-08	000-27182 12676156
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0001471242-11-000286 (34 Act) Size: 210 KB	2011-11-16	000-27182 111210329
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000018 (34 Act) Size: 301 KB	2011-08-03	000-27182 111006718
8-K/A	Documents		[Amend] Current report, item 8.01 Acc-no: 0000933425-11-000017 (34 Act) Size: 8 KB	2011-07-18	000-27182 11972638
8-K	Documents		Current report, item 8.01 Acc-no: 0000933425-11-000016 (34 Act) Size: 5 KB	2011-07-18	000-27182 11971853
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10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000014 (34 Act) Size: 406 KB	2011-05-31	000-27182 11879726
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000012 (34 Act) Size: 471 KB	2011-05-26	000-27182 11872758
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000011 (34 Act) Size: 349 KB	2011-05-26	000-27182 11872702
10-Q	Documents		Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000010 (34 Act) Size: 349 KB	2011-05-23	000-27182 11863521
NT 10-Q	Documents		Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0000933425-11-000009 (34 Act) Size: 10 KB	2011-05-06	000-27182 11816997
10-K	Documents		Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-11-000008 (34 Act) Size: 939 KB	2011-04-15	000-27182 11760968
10-K	Documents		Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-11-000007 (34 Act) Size: 918 KB	2011-04-15	000-27182 11760964

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ACCREDITED BUSINESS CONSOLIDATORS CORP.
CIK#: 0000933425 (see all company filings)

SIC: 5812 - RETAIL-EATING PLACES
State location: PA | State of Inc.: PA | Fiscal Year End: 1231
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(Assistant Director Office: 5)
Get **insider transactions** for this issuer.
Get **insider transactions** for this reporting owner.

Business Address	Mailing Address
196 WEST ASHLAND STREET DOYLESTOWN PA 18901 2678647737	196 WEST ASHLAND STREET DOYLESTOWN PA 18901

Filter Results:	Filing Type: <input type="text"/>	Prior to: (YYYYMMDD) <input type="text"/>	Ownership? <input type="radio"/> include <input checked="" type="radio"/> exclude <input type="radio"/> only	Limit Results Per Page 40 Entries <input type="text"/>	<input type="button" value="Search"/> <input type="button" value="Show All"/>
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Items 41 - 80 RSS Feed

Filings	Format	Description	Filing Date	File/Film Number
10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-11-000006 (34 Act) Size: 768 KB	2011-04-15	000-27182 11760851
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB 405, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0000933425-11-000005 (34 Act) Size: 10 KB	2011-03-30	000-27182 11722104
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-11-000004 (34 Act) Size: 7 KB	2011-03-17	000-27182 11695792
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-11-000003 (34 Act) Size: 289 KB	2011-02-25	000-27182 11640143
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-11-000002 (34 Act) Size: 8 KB	2011-02-24	000-27182 11633934
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-11-000001 (34 Act) Size: 7 KB	2011-02-15	000-27182 11611974
10-Q	Documents	Quarterly report [Sections 13 or 15(d)] Acc-no: 0000933425-10-000029 (34 Act) Size: 411 KB	2010-12-21	000-27182 10126515
NT 10-Q	Documents	Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0000933425-10-000028 (34 Act) Size: 11 KB	2010-11-12	000-27182 101186440
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-10-000027 (34 Act) Size: 8 KB	2010-10-15	000-27182 101125726
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-10-000026 (34 Act) Size: 7 KB	2010-09-03	000-27182 101057652
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-10-000025 (34 Act) Size: 7 KB	2010-08-16	000-27182 101018839
8-K	Documents	Current report, item 8.01 Acc-no: 0000933425-10-000024 (34 Act) Size: 6 KB	2010-07-27	000-27182 10971035
10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-10-000023 (34 Act) Size: 592 KB	2010-06-15	000-27182 10896024

NT 10-Q/A	Documents	[Amend] Notification of inability to timely file Form 10-Q or 10-QSB Acc-no: 0000933425-10-000022 (34 Act) Size: 13 KB	2010-05-18	000-27182 10842529
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10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-10-000018 (34 Act) Size: 595 KB	2010-05-12	000-27182 10823637
10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-10-000017 (34 Act) Size: 595 KB	2010-05-12	000-27182 10823630
10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-10-000016 (34 Act) Size: 329 KB	2010-05-12	000-27182 10823629
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10-K	Documents	Annual report [Section 13 and 15(d), not S-K Item 405] Acc-no: 0000933425-10-000013 (34 Act) Size: 311 KB	2010-04-23	000-27182 10766975
8-K	Documents	Current report, items 7.01 and 8.01 Acc-no: 0000933425-10-000011 (34 Act) Size: 9 KB	2010-04-15	000-27182 10751862
NT 10-K	Documents	Notification of inability to timely file Form 10-K 405, 10-K, 10-KSB, 10-KT, or 10-KT405 Acc-no: 0000933425-10-000010 (34 Act) Size: 14 KB	2010-03-31	000-27182 10718981
8-K	Documents	Current report, item 2.01 Acc-no: 0000933425-10-000009 (34 Act) Size: 16 KB	2010-03-31	000-27182 10714980
8-K	Documents	Current report, item 5.01 Acc-no: 0000933425-10-000008 (34 Act) Size: 5 KB	2010-03-22	000-27182 10696585
8-K	Documents	Current report, item 4.01 Acc-no: 0000933425-10-000007 (34 Act) Size: 6 KB	2010-02-26	000-27182 10637289
8-K	Documents	Current report, item 3.03 Acc-no: 0000933425-10-000003 (34 Act) Size: 5 KB	2010-01-06	000-27182 10510157
8-K	Documents	Current report, item 3.03 Acc-no: 0000933425-10-000002 (34 Act) Size: 6 KB	2010-01-06	000-27182 10509742
8-K	Documents	Current report, item 1.01 Acc-no: 0000933425-09-000083 (34 Act) Size: 4 KB	2009-12-30	000-27182 091265056
8-K	Documents	Current report, item 5.02 Acc-no: 0000933425-09-000082 (34 Act) Size: 5 KB	2009-12-17	000-27182 091246701
8-K	Documents	Current report, item 2.01 Acc-no: 0000933425-09-000080 (34 Act) Size: 7 KB	2009-12-10	000-27182 091232955
8-K	Documents	Current report, items 3.03 and 7.01 Acc-no: 0000933425-09-000079 (34 Act) Size: 13 KB	2009-11-20	000-27182 091198016
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8-K	Documents	Current report, item 2.01 Acc-no: 0000933425-09-000077 (34 Act) Size: 5 KB	2009-11-05	000-27182 091159219
8-K	Documents	Current report, items 2.01, 7.01, and 8.01 Acc-no: 0000933425-09-000076 (34 Act) Size: 6 KB	2009-11-03	000-27182 091153348
8-K	Documents	Current report, items 2.01 and 8.01 Acc-no: 0000933425-09-000075 (34 Act) Size: 6 KB	2009-10-29	000-27182 091143637
8-K	Documents	Current report, item 3.03 Acc-no: 0000933425-09-000074 (34 Act) Size: 5 KB	2009-10-23	000-27182 091133897
8-K	Documents	Current report, item 3.03 Acc-no: 0000933425-09-000073 (34 Act) Size: 6 KB	2009-10-20	000-27182 091127572
8-K	Documents	Current report, item 3.03 Acc-no: 0000933425-09-000072 (34 Act) Size: 5 KB	2009-10-19	000-27182 091124974

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ACCREDITED BUSINESS CONSOLIDATORS CORP. (0000933425)

SIC: 5812 - Retail-Eating Places
 State location: PA | State of Inc.: PA | Fiscal Year End: 1231
 formerly: ITALIAN OVEN INC (until 2009-10-09)
 formerly: STORE LIQUIDATION CO INC (until 1997-05-20)

Business Address	Mailing Address
196 WEST ASHLAND STREET DOYLESTOWN PA 18901 2678647737	196 WEST ASHLAND STREET DOYLESTOWN PA 18901

Ownership Reports from: (Click on owner name to see other issuer holdings for the owner, or CIK for owner filings.)

Owner	Filings	Transaction Date	Type of Owner
My Pleasure Ltd	0001448578	2013-11-04	10 percent owner
ACCREDITED BUSINESS CONSOLIDATORS CORP.	0000933425	2010-02-24	other: Issuer

See Code Descriptions for an explanation of the codes used in this listing

Items 1 - 16 (Note: Second (grayed) row (except for Nature) is for derivative details.)

Date	Reporting Owner	Form	Trans. Modes	Shares	Price	Owned	No. Owner	CIK	Security Name	Deemed
Exercise	Nature		Derivative	Underlying	Exercised	Underlying	Expires		Underlying	
D 2013-11-04	My Pleasure Ltd	<u>4/A</u>	U-Tender --D	500000000.0000		0.0000	1	0001448578	Preferred shares	
A 2010-02-24	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	500000.0000		888681.0000	1	0000933425	Accredited Business Consolidators Corp. common shares	
A 2010-02-24	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	500000.0000		888681.0000	1	0000933425	Accredited Business Consolidators Corp. common shares	
A 2010-01-13	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	100000.0000		388681.0000	1	0000933425	Accredited Business Consolidators Corp. common stock	
A 2010-01-13	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	100000.0000		388681.0000	1	0000933425	Accredited Business Consolidators Corp. common stock	
A 2010-01-11	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	100000.0000		288681.0000	1	0000933425	Accredited Business Consolidators Corp.	
A 2010-01-11	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase --D	100000.0000		288681.0000	1	0000933425	Accredited Business Consolidators Corp.	
A 2009-09-17	My Pleasure Ltd	<u>4</u>	J-Other 1-D	500000000.0000		500000000.0000	2	0001448578	Accredited Business Consolidators Corp. Preferred Stock	
D 2009-09-17	My Pleasure Ltd	<u>4</u>	J-Other 1-D	500000000.0000		0.0000	1	0001448578	Accredited Business Consolidators Corp. Common Stock	
D 2009-09-10	ACCREDITED BUSINESS	<u>4</u>	J-Other --D	18921000.0000		0.0000	1	0000933425	Accredited Business	

CONSOLIDATORS CORP.						Consolidators Corp. Common Shares		
D	2009-09-10	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	J-Other	--D	18921000.0000	0.0000 1 0000933425	Accredited Business Consolidators Corp. Common Shares
A	2008-10-17	My Pleasure Ltd	<u>5</u>	P-Purchase	-LD	5000000.0000	500000000.0000 1 0001448578	Accredited Business Consolidators Corp. Common Stock
D	2003-11-04	My Pleasure Ltd	<u>4</u>	U-Tender	--D	500000000.0000	0.0000 1 0001448578	preferred shares
-	-	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>3</u>	-	--D		188681.0000 1 0000933425	Accredited Business Consolidators Corp. common shares
-	-	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>3</u>	-	--D		188681.0000 1 0000933425	Accredited Business Consolidators Corp. common shares
-	-	My Pleasure Ltd	<u>3</u>	-	--D		5000000.0000 1 0001448578	Common Stock

<http://www.sec.gov/cgi-bin/own-disp>



ACCREDITED BUSINESS CONSOLIDATORS CORP. (0000933425)

SIC: 5812 - Retail-Eating Places
 State location: PA | State of Inc.: PA | Fiscal Year End: 1231
 formerly: ITALIAN OVEN INC (until 2009-10-09)
 formerly: STORE LIQUIDATION CO INC (until 1997-05-20)

Business Address	Mailing Address
196 WEST ASHLAND STREET DOYLESTOWN PA 18901 2678647737	196 WEST ASHLAND STREET DOYLESTOWN PA 18901

Ownership Reports for Issuers: (Click on issuer name to see other owners for the issuer, or CIK for issuer filings.)

Issuer	Filings	Transaction Date	Type of Owner
ACCREDITED BUSINESS CONSOLIDATORS CORP.	0000933425	2010-02-24	other: Issuer
SOUTHEAST BANKING CORP /FL/	0000091980	2009-10-08	other: prospective material creditor

See [Code Descriptions](#) for an explanation of the codes used in this listing

Items 1 - 11 (Note: Second (grayed) row (except for Nature) is for derivative details.)

Date	Issuer	Form	Trans.	Modes	Shares	Price	Owned	No. Issuer	CIK	Security Name	Deemed
Exercise	Nature			Derivative	Underlying	Exercised	Underlying	Expires		Underlying	
A 2010-02-24	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	500000.0000		888681.0000	1	0000933425	Accredited Business Consolidators Corp. common shares	
A 2010-02-24	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	500000.0000		888681.0000	1	0000933425	Accredited Business Consolidators Corp. common shares	
A 2010-01-13	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	100000.0000		388681.0000	1	0000933425	Accredited Business Consolidators Corp. common stock	
A 2010-01-13	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	100000.0000		388681.0000	1	0000933425	Accredited Business Consolidators Corp. common stock	
A 2010-01-11	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	100000.0000		288681.0000	1	0000933425	Accredited Business Consolidators Corp.	
A 2010-01-11	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	P-Purchase	--D	100000.0000		288681.0000	1	0000933425	Accredited Business Consolidators Corp.	
D 2009-09-10	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	J-Other	--D	18921000.0000		0.0000	1	0000933425	Accredited Business Consolidators Corp. Common Shares	
D 2009-09-10	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>4</u>	J-Other	--D	18921000.0000		0.0000	1	0000933425	Accredited Business Consolidators Corp. Common Shares	

--	SOUTHEAST BANKING CORP /FL/	<u>3</u>	-	--D	77634.0000	1 0000091980	Southeast Banking Corp.
--	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>3</u>	-	--D	188681.0000	1 0000933425	Accredited Business Consolidators Corp. common shares
--	ACCREDITED BUSINESS CONSOLIDATORS CORP.	<u>3</u>	-	--D	188681.0000	1 0000933425	Accredited Business Consolidators Corp. common shares

<http://www.sec.gov/cgi-bin/own-disp>



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MARKET ACTIVITY

- Quote & Company Info
- Current Market
- Closing Summary
- Market Maker Data
- News & Reports
- Corporate Actions
- Pending Actions

QUOTE & COMPANY INFO

Accredited Business Consolidators Corp. (ACDU: Grey Market)

0.0002 0.00 (0.00%) At: Oct 1, 2014

Volume: 0 CUSIP: 004365102 PS ID: 127336 Piggyback Qualified: No



Caveat Emptor

[Time & Sales](#) [Charts](#) [Company Profile](#) [News](#) [Filings and Disclosure](#) [Short Sales](#) [Insider Transactions](#) [Research](#)

Trade Data Summary | [Time & Sales](#)

Last Sale	0.0002 — Oct 1, 2014	Daily Range	N/A — N/A
Change	+0.00 (+0.00%)	52wk Range	0.0001 — 0.01
Prev Close	0.0002	Volume	0
Opening Price	N/A	Dividend (Yield)	N/A (N/A)

¹Trade data delayed 15 minutes.

²Trade times are in EST (Eastern Standard Time)

Real-Time Level 2 Montage [Refresh All Data](#)

MMID	Bid Price	Shares	Date/Time (EST)	MMID	Ask Price	Shares	Date/Time (EST)
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Real time as of Mon, Oct 6, 2014 09:52:57 AM (EST)

[Refresh All Data](#)

All quotes displayed here are published by market makers on OTC Link, OTC Markets Group Inc.'s electronic inter-dealer quotation system for OTC securities.

Please see [Terms of Service](#) and [Risk Warning](#) for more information.

MMID — Market maker quotation published in OTC Link that meets the Inside market

MMID — Market maker quotation published in OTC Link

cMMID — Closed quote

U — Unpriced quote in OTC Link

MMIDu — Unsolicited market maker quotation published in OTC Link

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8-K 1 acdu201311038k.htm ACDU CHANGE IN CONTROL

4

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON DC 20549

FORM 8-K
AMENDED CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934.

DATE OF REPORT: November 4, 2013 (Date of earliest event reported)

ACCREDITED BUSINESS CONSOLIDATORS CORP.
(Exact name of registrant as specified in its charter)

PA	0-27182	25-1624305	IRS
(State or other jurisdiction Employer of incorporation)	(Number)	(Commission File Identification Number)	

Accredited Business Consolidators Corp.
c/o Accredited Suppliers Nicaragua S.A.
De La Estatua de Montoya
1 Cuadra al Sur
Casa Esquinera
Apartado PA-228
Managua 10000
Nicaragua

(Address of principal executive offices)

1-267-864-7737 or +505-8796-8888
(Registrant's telephone number, including area code)

196 West Ashland
Doylestown, PA 18901
(Former Name or Former Address, if changed since last report)

ITEM 5.01 Changes in Control of Registrant

Equity members of My Pleasure Ltd., the Company's preferred shareholder, entered into a private transaction valued at \$18,300,000 with Abraham Blauvelt Ltd. to sell its 500,000,000 preferred shares.

This transaction provides Abraham Blauvelt Ltd. with controlling ownership of AccreditedBiz. Each preferred share provides a single vote similar to the common shares. Therefore, Abraham Blauvelt Ltd. will control fifty-three percent (53%) of the voting majority.

A meeting will occur next week to determine whether Abraham Blauvelt Ltd. will vote in new officers. Shareholders and interested parties are directed to pay attention to official issued press releases, information on www.accreditedbiz.net issued by management, and filings with the Securities and Exchange Commission.

Accredited Business Consolidators Corp. directed My Pleasure Ltd. and Abraham Blauvelt Ltd. to file the appropriate forms with the Securities and Exchange Commission. Principals from those organizations advised that they are applying for the proper access codes to do so.

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: November 4, 2013

ACCREDITED BUSINESS CONSOLIDATORS CORP.

By: /s/ Andy William
Andy William, Vice President and Chief Operating Officer
web: www.accreditedbiz.com
fax: 1-267-371-5168

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SOURCE: Accredited Business Consolidators Corp.



November 04, 2013 00:01 ET

Accredited Business Consolidators Corp. Announces Change of Control

HONG KONG, CHINA--(Marketwired - Nov 4, 2013) - Accredited Business Consolidators Corp. (PINKSHEETS: ACDU) today announced that equity members of My Pleasure Ltd., the Company's preferred shareholder, entered into a private transaction valued at \$18,300,000 with Abraham Blauvelt Ltd. to sell its 500,000,000 preferred shares.

This transaction provides Abraham Blauvelt Ltd. with controlling ownership of AccreditedBiz. Each preferred share provides a single vote similar to the common shares. Therefore, Abraham Blauvelt Ltd. will control fifty-three percent (53%) of the voting majority.

A meeting will occur next week to determine whether Abraham Blauvelt Ltd. will vote in new officers. Shareholders and interested parties are directed to pay attention to official issued press releases, information on www.accreditedbiz.net issued by management, and filings with the Securities and Exchange Commission.

Abraham Blauvelt Ltd. is an international private investment firm, focusing on shipping and energy platforms, with investors in Hong Kong, China, Japan, Nicaragua, Costa Rica, and the United States, formed for investment in Nicaragua while protecting inherent equity of indigenous persons. Abraham Blauvelt Ltd.'s policy is to assure that employment opportunities at physical locations in Nicaragua will first be offered to indigenous persons and involve a profit sharing program benefiting employees and investors alike.

ABOUT ACCREDITED BUSINESS CONSOLIDATORS CORP.

ACDU is a diversified corporation. The total number of authorized common shares is 450,000,000, outstanding is 436,399,566, of which 329,086,266 shares are in the public float. ACDU owns over 125 acres of land in the Bluefields area of Nicaragua and is in final negotiations to purchase additional development grade land exceeding 300 acres. In addition, AccreditedBiz is in the process of investing in several hotels and housing developments in Nicaragua. These investments will make AccreditedBiz an important player with respect to the forthcoming Nicaraguan Canal. In addition, the Company maintains internet and marketing businesses such as www.accreditedrx.com (free discount pharmacy program), www.accredihost.com (offshore and domestic internet hosting), www.ninedollardomains.com (\$9 domain names), www.accredittravel.com (hotel booking engine and travel site), among others.

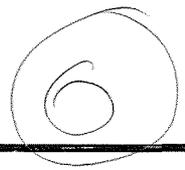
This is not an offer to sell securities. Statements made are forward-looking subject to risks and uncertainties. Statements included are made as of the date hereof, and the company undertakes no obligation to update such statements to reflect subsequent events or circumstances. Actual results could differ materially from anticipated results.

CONTACT INFORMATION

Contact:

Investor Relations
Accredited Business Consolidators Corp.

Welch, Neil (Chip)



From: AccreditedBiz <info@accreditedbiz.com>
Sent: Tuesday, September 16, 2014 12:41 PM
To: Welch, Neil (Chip)
Subject: acdu

Abraham Blauvelt Ltd., in a private transaction, purchased the preferred shares of the company from My Pleasure Ltd. There are 500,000,000 preferred shares each with the same voting rights as the common, except that the preferred shares, in totality, always control 51% of the company.

Presently, we do not have a President. I am the most senior officer and am acting President. Elisa Corea is our Vice President.

We are negotiating with two auditing companies, but have not yet reached a final agreement. We hope to engage someone late this week or early next week.

Andy William



Westlaw

15 Pa.C.S.A. § 1755

Page 1

C

Effective:[See Text Amendments]

Purdon's Pennsylvania Statutes and Consolidated Statutes Currentness
 Title 15 Pa.C.S.A. Corporations and Unincorporated Associations (Refs & Annos)
 Part II. Corporations
 Subpart B. Business Corporations (Refs & Annos)
 Article B. Domestic Business Corporations Generally (Refs & Annos)
 Chapter 17. Officers, Directors and Shareholders
 Subchapter E. Shareholders (Refs & Annos)
 →→ § 1755. Time of holding meetings of shareholders

(a) **Regular meetings.**--The bylaws of a business corporation may provide for the number and the time of meetings of shareholders. Except as otherwise provided in the articles, at least one meeting of the shareholders shall be held in each calendar year for the election of directors at such time as shall be provided in or fixed pursuant to authority granted by the bylaws. Failure to hold the annual or other regular meeting at the designated time shall not work a dissolution of the corporation or affect otherwise valid corporate acts. If the annual or other regular meeting is not called and held within six months after the designated time, any shareholder may call the meeting at any time thereafter.

(b) **Special meetings.**--Special meetings of the shareholders may be called at any time:

- (1) by the board of directors;
- (2) unless otherwise provided in the articles, by shareholders entitled to cast at least 20% of the votes that all shareholders are entitled to cast at the particular meeting; or
- (3) by such officers or other persons as may be provided in the bylaws.

At any time, upon written request of any person who has called a special meeting, it shall be the duty of the secretary to fix the time of the meeting which, if the meeting is called pursuant to a statutory right, shall be held not more than 60 days after the receipt of the request. If the secretary neglects or refuses to fix the time of the meeting, the person or persons calling the meeting may do so. See section 2521 (relating to call of special meetings of shareholders).

(c) **Adjournments.**--Adjournments of any regular or special meeting may be taken but any meeting at which directors are to be elected shall be adjourned only from day to day, or for such longer periods not exceeding 15

Exempt Original

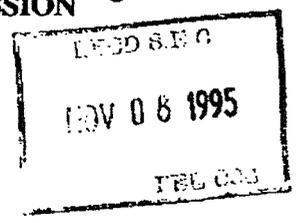
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

0-27182

8



FORM 8-A



FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES
PURSUANT TO SECTION 12(b) OR (g) OF THE
SECURITIES EXCHANGE ACT OF 1934

THE ITALIAN OVEN, INC.

(Exact name of registrant as specified in its charter)

Pennsylvania

L20

25-1624305

(State of incorporation)

PROCESSED BY (I.R.S. employer identification number)

86-3-2
NOV 8 1995

Eleven Lloyd Avenue
Latrobe, PA

DISCLOSURE TRC.

15650
(Zip Code)

(Address of principal executive offices)

Securities to be registered pursuant to Section 12(b) of the Act: NONE

Securities to be registered pursuant to Section 12(g) of the Act:

CLASS A COMMON STOCK
\$.01 par value

(Title of Class)

Page 1 of 82
Sequentially Numbered
Pages. Exhibit Index
Appears on sequentially
Numbered Page 2

Item 1. Description of the Registrant's Securities to be Registered.

The securities to be registered hereunder are the Registrant's Common Stock, par value \$.01 per share (the "Common Stock"). A description of the Common Stock is as follows:

Dividends. Holders of Common Stock are entitled to receive such dividends as may be declared by the board of Directors out of funds legally available therefor.

Liquidation. In the event of liquidation, dissolution or winding up of the Company, holders of Common Stock are entitled to share ratably in all assets remaining after payment of liabilities, subject to prior distribution rights of Preferred Stock, if any, then outstanding.

Voting. Holders of Common Stock are entitled to one vote for each share held by them at all meetings of the shareholders and are not entitled to cumulate their votes for the election of directors.

No Preemptive Rights. Holders of Common Stock do not have any preemptive rights.

Transfer Agent and Registrar. American Stock Transfer & Trust Company is the transfer agent and registrar for the Common Stock.

Item 2. Exhibits.

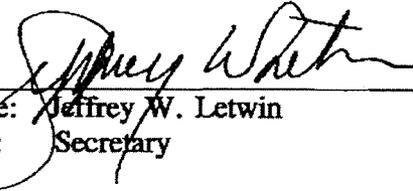
The following exhibits are to be filed with the Commission:

	<u>Page</u>
(1). Articles of Incorporation of the Registrant.	4
(2). By-Laws of the Registrant.	57
(3). Specimen Stock Certificate representing shares of Common Stock.	81

SIGNATURE

Pursuant to the requirements of Section 12 of the Securities and Exchange Act of 1934, the Registrant has duly caused this registration statement to be signed on its behalf of the undersigned, thereto duly authorized.

THE ITALIAN OVEN, INC.

By 
Name: Jeffrey W. Letwin
Title: Secretary

Date: November 6, 1995

ARTICLE III

Directors and Officers

3.01. Directors and Officers of Survivor. (1) The present Board of Directors of the Parent shall continue to serve as the Board of Directors of the surviving corporation until the next annual meeting or until such time as their successors have been elected and qualified.

(2) If a vacancy shall exist on the Board of Directors of the surviving corporation on the Effective Date of the merger, such vacancy may be filled by the shareholders or Directors as provided in the By-Laws of the surviving corporation.

(3) All persons who at the Effective Date of the merger shall be executive or administrative officers of the Parent, shall remain as officers of the surviving corporation until the Board of Directors of the surviving corporation shall otherwise determine. The Board of Directors of the surviving corporation may elect or appoint such additional officers as it may determine.

ARTICLE IV

Articles of Incorporation

4.01. Articles of Surviving Corporation. The Articles of the Parent, as existing on the effective date of the merger, shall continue in full force as the Articles of the surviving corporation until altered, amended or repealed as provided therein or as provided by law.

ARTICLE V

By-Laws

5.01. By-Laws of Survivor. The By-Laws of the Parent, as existing on the effective date of the merger, shall continue in full force as the By-Laws of the surviving corporation until altered, amended or repealed as provided therein or as provided by law.

IN WITNESS WHEREOF, the undersigned duly elected officers of each of the corporations who are a party to this Plan have set

Section 2. Annual meeting. The board of directors may fix the date and time of the annual meeting of the shareholders, but if no such date and time is fixed by the board, the meeting for any calendar year shall be held on March 15 in such year, if not a legal holiday, and if a legal holiday then on the next succeeding business day, not a Saturday, at 10:00 A.M., when they shall elect a Board of Directors and transact such other business as may properly be brought before the meeting. If the annual meeting shall not have been called and held within six months after the designated time, any shareholder may call the meeting at any time thereafter.

Section 3. Special meetings.

(a) **Call of special meetings.** Special meetings of the shareholders, may be called at any time:

(1) by the board of directors; or

(2) unless otherwise provided in the articles, by shareholders entitled to cast at least 20% of the votes that all shareholders are entitled to cast at the particular meeting.

(b) **Fixing of time for meeting.** At any time, upon written request of any person who has called a special meeting, it shall be the duty of the secretary to fix the time of the meeting of the shareholders to be held not more than sixty days after the receipt of the request. If the Secretary shall neglect to issue such a call, the person or persons making the request may issue the call.

Section 4 Quorum and adjournment.

(a) **General Rule.** A meeting of shareholders of the corporation duly called shall not be organized for the transaction of business unless a quorum is present. The presence of shareholders entitled to cast at least 51% of the votes that all shareholders are entitled to cast on a particular matter to be acted upon at the meeting shall constitute a quorum for the purposes of consideration and action on the matter. Shares of the Corporation owned, directly or indirectly, by it and controlled directly or indirectly, by the board of directors of this corporation, as such, shall not be counted in determining the total number of outstanding shares for quorum purposes at any given time.

(b) **Withdrawal of a quorum.** The shareholders present at the duly organized meeting can continue to do business until adjournment notwithstanding the withdrawal of enough shareholders to leave less than a quorum.

(c) **Adjournment for lack of quorum.** If a meeting cannot be organized because a quorum has not attended, those present may, except as provided in the Business Corporation law, adjourn the meeting to such time and place as they may determine.

(2) The provisions of paragraph (1) shall not apply to the responsibility or liability of a director pursuant to any criminal statute, or the liability of a director for the payment of taxes pursuant to local, State or Federal law.

(f) **Notation of dissent.** A director who is present at a meeting of the board of directors, or of a committee of the board, at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his or her dissent is a written dissent to the action with the secretary of the meeting before the adjournment thereof or transmits the dissent in writing to the secretary of the corporation immediately after the adjournment of the meeting. The right to dissent shall not apply to a director who voted in favor of the action. Nothing in this section shall bar a director from asserting that minutes of the meeting incorrectly omitted his or her dissent if, promptly upon receipt of a copy of such minutes, the director the directors notifies the secretary, in writing, of the asserted omission or inaccuracy.

Section 2. Qualifications and selection of directors.

(a) **Qualifications.** Each director of the corporation shall be a natural person of full age who need not be a resident of Pennsylvania or a shareholder of the corporation.

(b) **Election of directors.** Except as otherwise provided in these bylaws, directors of the corporation shall be elected by the shareholders. In elections for directors, voting need not be by ballot, except upon demand made by a shareholder entitled to vote at the election and before the voting begins. The candidates receiving the highest number of votes from each class or group of classes, if any, entitled to elect directors separately up to the number of directors to be elected by the class or group of classes shall be elected. If at any meeting of shareholders, directors of more than one class are to be elected, each class of directors shall be elected in a separate election.

Section 3. Number and term of office.

(a) **Number.** The board of directors shall consist of such number of directors, not less than five (5) nor more than fifteen (15), as may be determined from time to time by resolution of the board of directors.

(b) **Term of office.** Each director shall hold office until the expiration of the term for which he or she was selected and until the successor has been selected and qualified or until his earlier death, resignation or removal. A decrease in the number of directors shall not have the effect of shortening the term of any incumbent director.